

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

UNITED STATES,)
)
Plaintiff,)
)
v.) Civil No. 02-2303
)
MANUEL R. LAGMAY,)
)
Defendant.)

AMENDED COMPLAINT TO REDUCE TAX ASSESSMENTS TO JUDGMENT

The United States of America, through undersigned counsel, complains as follows:

1. This is a civil action in which the United States seeks judgment against defendant, Manuel R. Lagmay, for outstanding federal income and employment tax liabilities.

JURISDICTION AND VENUE

2. The filing of this action has been authorized by the Chief Counsel, Internal Revenue Service, a delegate of the Secretary of Treasury, and directed by the Attorney General of the United States, pursuant to 26 U.S.C. §§ 7401 and 7403.

3. Jurisdiction over this action is conferred upon the Court by 28 U.S.C. §§ 1340 and 1345, and by 26 U.S.C. §§ 7402 and 7403.

4. Venue lies in this Court pursuant to 28 U.S.C. § 1396.

PARTIES

5. Plaintiff, the United States, is a sovereign body politic.
6. Defendant Manuel R. Lagmay is a resident of the state of Maryland, residing at 704 Pumphrey Farm Drive, Millersville, Maryland 21108, within the jurisdiction of this Court.

COUNT I

- . 7. The United States repeats and realleges each and every allegation contained in paragraphs 1 through 6, inclusive, as though fully set forth herein.
8. A delegate of the Secretary of the Treasury made assessments for tax, penalties, and interest against defendant as follows:

Tax Type	Tax Period	Date of Assessments	Balance Due as of 7/28/2004
Income	1988	7/13/92	\$237,790.82

9. The assessments were made in accordance with law.
10. Despite timely notice and demand, defendant Manuel R. Lagmay has neglected, failed, or refused to pay fully the assessments described above plus accrued interest, penalties, and other statutory additions.
11. By virtue of defendant Manuel R. Lagmay's failure to pay the assessments described above after notice and demand, federal tax liens arose as of the date of the assessments in favor of the United States against all property and rights to property belonging to defendant.

COUNT II

12. The United States repeats and realleges each and every allegation contained in paragraphs 1 through 11, inclusive, as though fully set forth herein.

13. A delegate of the Secretary of the Treasury made assessments against defendant as follows:

Tax Type	Tax Period	Date of Assessments	Balance Due as of 7/28/04
941	June 1991	3/21/94	\$151,953.53

for income and/or employment taxes that were required to be withheld from the wages of employees of Nationwide Healthcare Services during the taxable period ending June 30, 1991, and were not paid over to the United States when due.

14. Notice and demand for payment of these assessments were given to defendant as required by law.

15. Despite timely notice and demand, defendant Manuel R. Lagmay has neglected, failed, or refused to pay fully the assessments described above plus accrued interest, penalties, and other statutory additions.

16. By virtue of defendant Manuel R. Lagmay's failure to pay the assessments described above after notice and demand, federal tax liens arose as of the date of the assessments in favor of the United States against all property and rights to property belonging to defendant.

WHEREFORE, the United States of America prays for judgment on its complaint as follows:

- A. With respect to Count I of the complaint, that the Court enter judgment in favor of the United States of America and against defendant Manuel R. Lagmay for the unpaid federal taxes at issue in the amount of \$237,790.82 plus accrued penalties and interest as of July 28, 2004;
- B. With respect to Count I of the complaint, that the Court order, adjudge, decree, and declare that the United States has valid and subsisting Federal tax liens by virtue of the assessments described in paragraph 8, above, on all property and rights to property owned on or acquired after the dates of the assessments described in paragraph 8 above, by defendant Manuel R. Lagmay.
- C. With respect to Count II of the complaint, that the Court enter judgment in favor of the United States of America and against defendant Manuel R. Lagmay for unpaid employment taxes in the amount of \$151,953.53 plus accrued penalties and interest as of July 28, 2004;
- D. With respect to Count II of the complaint, that the Court order, adjudge, decree, and declare that the United States has valid and subsisting Federal tax liens by virtue of the assessments described in paragraph 13 above, on all property and rights to property owned on or acquired after the dates of the assessments described in paragraph 13 by defendant Manuel R. Lagmay.

E. With respect to Counts I and II of the complaint, that the United States be granted its costs and attorney's fees incurred in the commencement and prosecution of this action; and

F. With respect to Counts I and II of the complaint, that such other and further relief be granted as the Court deems just and proper.

Date: July 29, 2004.

Respectfully submitted,

/s/

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